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The following constitutes the ruling of the court and has the force and effect therein described.

Signed April 17, 2009


United States Bankruptcy Judge

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION**

IN RE:	§
	§ CASE NO. 08-36705-BJH
SUPERIOR AIR PARTS, INC.	§
	§ CHAPTER 11
DEBTOR,	§
	§

**AGREED ORDER ON DEBTOR'S MOTION TO RETURN RECLAIMED
GOODS AS TO MAHLE ENGINE COMPONENTS USA, INC. ONLY**

Upon consideration of the Debtor's Motion to Return Reclaimed Goods [Docket No. 148] filed on March 5, 2009 ("Motion"); and it appearing that the Court has jurisdiction to consider the Motion; and it appearing that the relief requested is in the best interest of the Debtor, its estate and creditors and is otherwise fair and reasonable under the circumstances; and it appearing that due and appropriate notice of the Motion has been given; and taking into consideration the agreement of the parties as identified below, good and sufficient cause appearing therefore; the Court finds that cause exists to GRANT the Motion as to Mahle Engine Components USA, Inc. ("Mahle") only on the terms and conditions stated herein. It is hereby

ORDERED, resolution of the Debtor's Motion as to Mahle is as follows:

(1) Debtor will pay \$189,355.08 (the invoice value) to Mahle for select, current inventory, which will be due 30 days after entry of this agreed order. Debtor shall issue a new purchase order for the specific goods, which has already been ascertained and identified on the attached *Exhibit A [DOCKET NO. 171]*;

(2) Mahle will continue to supply future goods to Debtor for any additional purchase orders on a COD basis, unless there is a default on these post-petition purchase orders, in which case the parties shall have right to protect their interests under the Bankruptcy Code and other applicable law;

(3) Debtor will store the remainder of the goods subject to Mahle's reclamation demand at its warehouse at no additional charge. Debtor may, but is not required, to issue a new purchase order for all or a portion these remaining goods if and when these goods are needed for operations. Payment shall be due within 30 days of issuance these purchase orders. If requested at any time, Debtor will return any portion of these remaining goods at Mahle's expense. If the Debtor can no longer store the remaining goods at its facility, Mahle will pick up the remaining goods at Mahle's expense;

(4) Mahle will waive the remainder of any claim for goods subject to reclamation demand if used and paid pursuant to paragraph (3) above. If not, Mahle may file an unsecured claim for any remaining unused portion of these goods; and

(5) Mahle waives any remaining claim pursuant to 11 U.S.C. § 503(b)(9).

AGREED TO IN FORM AND SUBSTANCE:

/s/ Duane J. Brescia

Duane J. Brescia (Texas Bar No. 5025265)

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ATTORNEYS FOR MAHLE ENGINE COMPONENTS USA, INC.

EXHIBIT A [DOCKET NO. 171]

##END OF ORDER##

Order submitted by:

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